# PSJ3

# Exhibit 295

**From:** Crowley, Jack
**To:** Colleen McGinn
**Sent:** 7/12/2012 4:32:35 PM
**Subject:** RE: SOM
**Attachments:** ARCOS (all) reports generated by DEA.doc

Hello Colleen:

In follow-up to our conversation, Chris could approach John by asking exactly what we talked about.

DEA should give back to the registrant its own data, so to speak. This isn't rocket science.

Basically, through ARCOS and the National Drug Code (NDC) #s, DEA can see that manufacturer X ships to distributor Y (it doesn't matter whether there are secondary wholesalers involved) which in turn sells to Pharmacy Z.

We know that they are starting to hold those manufacturers accountable and will move to reduce their quota by the same % as the diversion % they can prove.

Example -

Pharmacy Z filled 400 prescriptions for controlled substances last week. 394 of the 400 were for oxycodone 30mg IR; 393 were for cash. The NDC # indicated that the product used to fill those prescriptions came from manufacturer X.

Bingo.

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As an adjunct to Report 6; Report 8A; Report 9 and Report 12 - manufacturer X is asking DEA for its own data back.

Please provide special reports by my pertinent NDC #s (oxycodone 30mg IR) by registrants purchasing the largest amount; Top purchasers by state; Excessive purchases and top narcotic purchasers by zip code etc.

This is doable - you are not asking for any data but your own - data which you provided to DEA - data that DEA is capable of sharing back with the registrant once it has been sorted by the ARCOS system - as part of the solution.

Hope this helps,

Jack

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**From:** Colleen McGinn [mailto:Colleen.McGinn@tevapharm.com]
**Sent:** Friday, July 06, 2012 9:13 AM
**To:** Crowley, Jack
**Subject:** SOM

Jack,
Are you in the office next week? We (as in Teva) have an opportunity to setup a meeting with John Partridge to

discuss challenges that manufacturers (and maybe distributors) have with the SOM process. Specifically, the difficulty in tracking material past the first line customer. Because Teva deals primarily with generics, we don't always have chargeback or ValueCentric data to rely on. In addition, we make a lot of indirect shipments to pharmacy distribution centers and we don't know which pharmacies that product goes to.

I think the end game with Partridge is either to provide guidance on how we, as manufacturers, are supposed to follow material downstream, or for them to agree that it's not always possible – unless they are willing to share some redacted ARCOS data with us. I'd like to try to get some kind of resolution for everyone, not just Teva, so it would be helpful to get as many issues on paper as we can. As far as I know, you're one of the few manufacturers that have an intensive SOM auditing program in place.

I'd like to put something together by next week if you're going to be around. Partridge has agreed to meet with Chris Lowery about it and I'd like to keep this ball rolling! Let me know if you have some time between now and next Thursday.

Thanks!
Colleen